

CLEARWATER RIVER DENE NATION

INDEPENDENT AUDITOR'S REPORT
AND CONSOLIDATED FINANCIAL STATEMENTS

for the year ended March 31, 2015

CLEARWATER RIVER DENE NATION

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INDEPENDENT AUDITOR'S REPORT

To the Members of
CLEARWATER RIVER DENE NATION

We have audited the accompanying consolidated financial statements of **Clearwater River Dene Nation** which comprise of the consolidated statement of financial position as at March 31, 2015 and the consolidated statements of operations, surplus and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility of the Consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

The audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Basis of Qualified Opinion

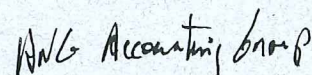
The First Nation has extended payments for travel, member assistance, community events and cultural events claims, the existence of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these expenses was limited to the amounts recorded in the records of the First Nation and we were not able to determine whether any adjustments might be necessary to receivables, expenses, accumulated surplus (deficit), assets and net assets.

Qualified Opinion

In our opinion, except for the effect of the matter described in the Basis of Qualified Opinion paragraph, the consolidated financial statements present fairly, in all material aspects, the financial position of **Clearwater River Dene Nation** as at March 31, 2015, and the results of its operation and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

The supplementary information contained in the accompanying schedules is presented for purposes of additional information to the membership and Aboriginal Affairs and Northern Development Canada and does not form part of the consolidated financial statements. The schedules have not been audited other than in the course of our audit of the consolidated financial statements to the extent necessary to allow us to render an opinion thereon.

Saskatoon, Saskatchewan
October 15, 2015



Chartered Professional
Accountants

Management's Responsibility

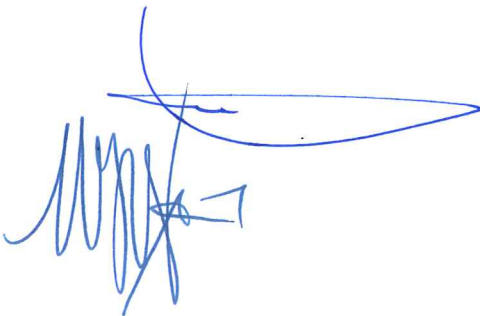
To the Members of **Clearwater River Dene Nation**

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian generally accepted accounting principles and ensuring that all the information in the annual report is consistent with the statements. The responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Council is composed of elected officials. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfills these responsibilities by reviewing the financial information prepared by the administration and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the external auditors.

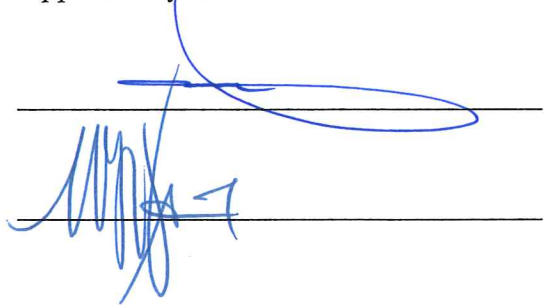
HNG Accounting Group., an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.



CLEARWATER RIVER DENE NATIONCONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at March 31, 2015

	<u>2015</u>	<u>2014</u>
<u>FINANCIAL ASSETS</u>		
Accounts receivable (Note 2)	\$ 478,825	\$ 492,687
Trust funds (Note 3)	36,063	34,807
Investments (Note 4)	1,107,825	1,112,810
Limited partnership interests (Note 5)	<u>25,390,235</u>	<u>24,914,045</u>
	<u>27,012,948</u>	<u>26,554,349</u>
 <u>FINANCIAL LIABILITIES</u>		
Bank indebtedness (Note 6)	946,982	705,977
Accounts payable (Note 7)	1,016,212	1,380,797
Unexpended revenue (Note 8)	62,594	162,172
Term debt (Note 9)	<u>954,200</u>	<u>1,452,727</u>
	<u>2,979,988</u>	<u>3,701,673</u>
 NET FINANCIAL ASSETS	 <u>24,032,960</u>	 <u>22,852,676</u>
 <u>NON-FINANCIAL ASSETS</u>		
Tangible capital assets (Note 10)	22,793,537	22,536,722
Prepaid expenses	<u>11,176</u>	<u>12,109</u>
	<u>22,804,713</u>	<u>22,548,831</u>
 SURPLUS	 \$ 46,837,673	 \$ 45,401,507
	<u><u> </u></u>	<u><u> </u></u>

Approved by Council


THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THESE FINANCIAL STATEMENTS

CLEARWATER RIVER DENE NATION

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
for the year ended March 31, 2015

	<u>2015</u>	<u>2014</u>
SURPLUS (DEFICIT) FOR THE YEAR	\$ 1,162,997	\$ 1,401,617
Purchase of capital assets	(1,174,402)	(2,225,807)
Amortization of capital assets	107,571	81,012
Receipt of deferred capital	1,083,185	1,587,730
Prepaid expenses	<u>933</u>	<u>529</u>
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	1,108,284	845,081
BALANCE, beginning of the year	<u>22,852,676</u>	<u>22,007,595</u>
BALANCE, end of the year	<u>\$ 24,032,960</u>	<u>\$ 22,852,676</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
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CLEARWATER RIVER DENE NATION

CONSOLIDATED STATEMENT OF OPERATIONS
for the year ended March 31, 2015

	<u>Budget 2015</u>	<u>2015</u>	<u>2014</u>
REVENUE:			
Grants and Contributions:			
- AANDC	\$ 8,253,678	\$ 8,253,678	\$ 8,649,662
- Meadow Lake Tribal Council	1,542,329	1,542,329	1,474,791
- Federation of Saskatchewan Indian Nations	-	-	56,500
- Health Canada	990,569	990,569	989,731
- First Nations Trust Gaming	460,000	673,644	688,552
- Northern Light Community Dev	107,011	107,011	181,840
- Northern Lights School Division	120,200	120,200	-
- Government of Saskatchewan	58,882	58,882	-
- Saskatchewan Lotteries	7,334	7,334	-
- LaLoche Friendship Centre	36,034	36,034	-
Trust fund interest	1,250	1,257	1,758
Expense recoveries and other income	188,485	265,314	325,071
Sales tax refunds	30,000	48,977	-
Limited partnership earnings (Note 4)	3,000,000	2,126,190	4,806,621
Earnings distributions (Note 3)	410,000	458,656	532,562
Interest	<u>-</u>	<u>21</u>	<u>129</u>
	15,205,772	14,690,096	17,707,217
Unexpended revenue - prior year	162,172	162,172	100,592
- current year	<u>-</u>	(39,094)	(162,172)
	15,367,944	14,813,174	17,645,637
EXPENSES	<u>11,038,450</u>	<u>13,645,192</u>	<u>16,234,972</u>
SURPLUS (DEFICIT) BEFORE THE UNDERNOTED	4,329,494	1,167,982	1,410,665
Investment equity change	<u>-</u>	(4,985)	(9,048)
SURPLUS (DEFICIT) FOR THE YEAR	<u>\$ 4,329,494</u>	<u>\$ 1,162,997</u>	<u>\$ 1,401,617</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THESE FINANCIAL STATEMENTS

CLEARWATER RIVER DENE NATION

CONSOLIDATED STATEMENT OF SURPLUS
for the year ended March 31, 2015

	<u>2015</u>	<u>2014</u>
<u>SURPLUS, DEFERRED CAPITAL CONTRIBUTIONS</u>		
BALANCE, beginning of the year	\$ 20,756,784	\$ 19,977,728
PLUS: Capital assets acquired with contribution funding	1,083,185	1,587,730
LESS: Amortization recorded	(810,016)	(808,674)
BALANCE, end of the year	\$ 21,029,953	\$ 20,756,784

SURPLUS APPROPRIATED FOR INVESTMENTS

BALANCE, beginning of the year	\$ 1,112,810	\$ 1,121,858
Meadow Lake Co-op		
Equity allocated	7,347	-
Earnings distribution	(22,098)	
Robwel Constructors Inc.		
Net earnings (loss) for the year	1,301	2,999
Clearwater River Development Corp.		
Net earnings (loss) for the year	459,774	520,515
Earnings distribution	(451,309)	(532,562)
BALANCE, end of the year	\$ 1,107,825	\$ 1,112,810

CLEARWATER RIVER DENE NATION

CONSOLIDATED STATEMENT OF SURPLUS
for the year ended March 31, 2015

	<u>2015</u>	<u>2014</u>
<u>SURPLUS (DEFICIT) UNAPPROPRIATED</u>		
BALANCE, beginning of the year	\$ 23,531,913	\$ 22,121,248
SURPLUS (DEFICIT) FOR THE YEAR	<u>1,162,997</u> 24,694,910	<u>1,401,617</u> 23,522,865
ALLOCATION OF EQUITY IN INVESTMENT	<u>4,985</u>	<u>9,048</u>
BALANCE, end of the year	<u>\$ 24,699,895</u>	<u>\$ 23,531,913</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL
 PART OF THESE FINANCIAL STATEMENTS

CLEARWATER RIVER DENE NATION

CONSOLIDATED STATEMENT OF CASH FLOWS
for the year ended March 31, 2015

	<u>2015</u>	<u>2014</u>
OPERATIONS:		
Surplus (Deficit) for the year	\$ 1,162,997	\$ 1,401,617
Plus amortization	107,571	81,012
Less : change in investment equity	4,985	9,048
: limited partnership earnings	(2,126,190)	(4,806,621)
	(850,637)	(3,314,944)
Changes in non-cash Working Capital items:		
Accounts receivable	13,862	(252,070)
Prepaid expenses	933	529
Trust funds	(1,256)	(1,758)
Accounts payable	(364,585)	1,182,715
Unexpended revenue	(99,578)	61,580
	(1,301,261)	(2,323,948)
INVESTING ACTIVITIES:		
Purchase of capital assets	(1,174,402)	(2,225,807)
Receipt of limited partnership distributions	1,650,000	2,506,517
	475,598	280,710
FINANCING ACTIVITIES		
Receipt of deferred capital	1,083,185	1,587,730
Proceeds of term debt	571,096	1,143,400
Repayment of term debt	(1,069,623)	(764,989)
	584,658	1,966,141
INCREASE (DECREASE) IN CASH RESOURCES	(241,005)	(77,097)
CASH RESOURCES, beginning of the year	(705,977)	(628,880)
CASH RESOURCES, end of the year	\$ (946,982)	\$ 705,977)

THE ACCOMPANYING NOTES ARE AN INTEGRAL
PART OF THESE FINANCIAL STATEMENTS

CLEARWATER RIVER DENE NATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended March 31, 2015

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES:

These summary financial statements have been prepared in accordance with Canadian generally accepted accounting principles for local government entities, as defined in the CICA Public Sector Accounting and Auditing Handbook, which encompasses the following principles:

Reporting Entity and Principles of Financial Reporting

The Clearwater River Dene Nation reporting entity includes the Clearwater River Dene Nation government and all related entities, which are accountable to the Dene Nation and are either owned or controlled by the Dene Nation.

These financial statements consolidate the assets, liabilities and results of operations for the following entities which use accounting principles which lend themselves to consolidation:

All inter-entity balances have been eliminated on consolidation, but in order to present the results of operations for each specific fund, transactions amongst funds have not necessarily been eliminated on the individual schedules.

Incorporated business entities, which are owned or controlled by the Clearwater River Dene Nation for their continuing operations, are included in the financial statements using the modified equity method.

Long-term investments in non-controlled entities are recorded at the lower of cost or net realizable value.

Capital Assets

Property, equipment and infrastructure expenditures incurred are valued at acquisition cost.

Amortization

Capital assets are amortized annually over their expected useful life using the straight line method at the following rates:

Buildings and improvements	20 to 75 years
General equipment	5 years
Vehicles and machinery	4 years
Trailers	20 years
Houses	25 years
Infrastructure	5 to 45 years
Roads	25 years

CLEARWATER RIVER DENE NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended March 31, 2015

1. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Revenue Recognition

Revenue is recognized as it becomes receivable under the terms of applicable funding agreements. Funding received under the funding arrangements, which relates to a subsequent fiscal period is reflected as unexpended revenue in the year of receipt.

Comparative Figures

Prior year's comparative amounts have been reclassified where necessary to conform to the current year's presentation.

2. ACCOUNTS RECEIVABLE:

Accounts receivable include:

Northern Lights School Division	\$ 120,200
First Nations Trust Gaming	153,880
Aboriginal Affairs	28,868
Northern Lights Development	84,511
Clearwater River Development Corp	60,734
Meadow Lake Tribal Council	829
Expense recoveries	6,303
Health Canada	<u>23,500</u>
	\$ 478,825

3. FUNDS IN TRUST:

The Dene Nation's trust funds held by the Department of Aboriginal Affairs include:

	<u>Capital</u>	<u>Revenue</u>	<u>Total</u>
Balance, March 31, 2014	\$ 18,690	\$ 16,117	\$ 34,807
Plus: Interest earned	<u>-</u>	<u>1,256</u>	<u>1,256</u>
	18,690	17,373	36,063
Less: Payments received	<u>-</u>	<u>-</u>	<u>-</u>
Balance, March 31, 2015	<u>\$ 18,690</u>	<u>\$ 17,373</u>	<u>\$ 36,063</u>

CLEARWATER RIVER DENE NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS for the year ended March 31, 2015

4. INVESTMENTS:

The Dene Nation has the following investments:

	<u>2015</u>	<u>2014</u>
Meadow Lake Co-op	\$ 10,000	\$ 24,751
First Nations Bank		
- 537 common shares	940	940
MLDC Program Services Inc.		
- 1 Class A common share (11% ownership)	1	1
MLDC Investment C. Ltd.		
- 1 Class A common share (11% ownership)	1	1
MLTC Resource Development Inc.		
- 1 Class A common shares (11% ownership)	1	1
IWL Steel Fabricators Inc.		
- share capital	100	100
Robwel Constructors Inc.		
- share capital	100	100
- retained earnings	21,831	20,530
Clearwater River Development Corporation		
- 100 Class A common shares (100% ownership)		
- share capital	100	100
- contributed capital	827,162	827,162
- retained earnings	<u>247,589</u>	<u>239,124</u>
	\$ 1,107,825	\$ 1,112,810
	<u><u> </u></u>	<u><u> </u></u>

During the year the Dene Nation received the following earnings distribution:

	<u>Sch</u>		
Clearwater River Development Corp.	33	\$ 451,309	\$ 532,562
Meadow Lake Co-op	16	<u>7,347</u>	<u>10,382</u>
		\$ 458,656	\$ 542,944
		<u><u> </u></u>	<u><u> </u></u>

CLEARWATER RIVER DENE NATIONNOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2015

5. LIMITED PARTNERSHIPS:

The First Nation has the following holdings:

1) MLTC Resource Development Limited Partnerships (11.1% interest):

	<u>2015</u>	<u>2014</u>
BALANCE, beginning of the year	\$ 4,789,660	\$ 4,658,561
PLUS: share of earnings	<u>46,881</u> 4,836,541	<u>231,099</u> 4,889,660
LESS: distribution received	(<u>150,000</u>)	(<u>100,000</u>)
BALANCE, end of the year	<u>4,686,541</u>	<u>4,789,660</u>

2) Robwel Constructors Limited Partnership (99.9% interest)

BALANCE, beginning of the year	13,419,492	12,500,572
PLUS: share of earnings	<u>1,529,247</u> 14,948,739	<u>3,325,437</u> 15,826,009
LESS: distribution received	(<u>1,500,000</u>)	(<u>2,406,517</u>)
BALANCE, end of the year	<u>13,448,739</u>	<u>13,419,492</u>

3) IWL Steel Fabricators Limited Partnership (99.9% interest)

BALANCE, beginning of the year	6,704,893	5,454,808
PLUS: share of earnings	<u>550,062</u> 7,254,955	<u>1,250,085</u> 6,704,893
LESS: distribution received	<u>-</u>	<u>-</u>
BALANCE, end of the year	<u>7,254,955</u>	<u>6,704,893</u>
	<u>\$ 25,390,235</u>	<u>\$ 24,914,045</u>

CLEARWATER RIVER DENE NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended March 31, 2015

6. BANK INDEBTEDNESS:

The First Nation's bank indebtedness is secured by band council resolutions and a direction of funding.

7. ACCOUNTS PAYABLE:

Accounts payable includes:

Visa account	\$ 8,444
Source deductions	24,913
Employee benefit plans	1,046
Trade suppliers	
- housing	886,575
- professional fees	16,725
- utilities and propane	28,108
- supplies	47,015
- treatment centre	<u>3,386</u>
	<u>\$ 1,016,212</u>

8. UNEXPENDED REVENUE:

The unexpended revenue balances include:

	<u>Sch</u>	<u>2015</u>	<u>2014</u>
Maternal Child	22	\$ 15,711	\$ -
Northern Lights	29	-	162,172
Strengthening Families	34	<u>23,383</u>	<u>-</u>
		39,094	162,172
Treatment Centre Capital		<u>23,500</u>	<u>-</u>
		<u>\$ 62,594</u>	<u>\$ 162,172</u>

CLEARWATER RIVER DENE NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended March 31, 2015

9. TERM DEBT:

Clearwater River has the following bank loans:

	<u>2015</u>	<u>2014</u>
1) Royal Bank #15 (housing/renovations)	\$ -	\$ 228,064
2) Royal Bank #17 (nurse's residence) Quarterly payments of \$7,103 including Interest at prime plus 2.0%.	78,736	102,470
3) Royal Bank #18 (housing/firehall) Repayable at the rate of \$31,378 quarterly including interest prime plus 1.50%.	634,348	728,793
4) Royal Bank #21 (housing/boiler)	-	393,400
5) Royal Bank (housing/renovations) Repayable on demand with interest monthly at prime plus 1.5% until drawdown is completed.	209,450	-
6) Royal Bank (vehicle) Repayable at \$755 per month plus interest at prime plus 1.65%.	31,665	-
	<u>\$ 954,200</u>	<u>\$ 1,452,727</u>

The amount of debt repayable in subsequent years is estimated at:

2016	\$ 339,510
2017	134,060
2018	140,796
2019	114,485
2020	118,000
Subsequent	<u>107,349</u>
	<u>\$ 954,200</u>

CLEARWATER RIVER DENE NATION

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
for the year ended March 31, 2015

10. CAPITAL ASSETS:

The major categories of capital assets are:

	<u>2015</u>	<u>2014</u>
Buildings	\$ 15,018,632	\$ 15,018,532
Teacherages	595,088	595,088
Paved Roads	772,125	771,125
Infrastructure	9,394,200	9,145,016
Houses	7,725,698	6,925,698
Roads and culverts	378,698	378,433
Trailers	349,570	345,979
Equipment and furniture	448,678	448,678
Vehicles	654,982	536,758
Heavy equipment	205,754	205,754
Treatment Centre building and equipment	<u>1,904,043</u>	<u>1,900,740</u>
	37,446,203	36,271,801
Accumulated amortization	<u>14,652,666</u>	<u>13,735,079</u>
	<u>\$ 22,793,537</u>	<u>\$ 22,536,722</u>

11. FINANCIAL INSTRUMENTS:

The First Nation, as part of its operations, carries a number of financial instruments which include restricted deposit, accounts receivable, trust funds, bank indebtedness, accounts payable, unexpended revenue, and term debt. The carrying amount of the First Nation's financial instruments approximates their market value due to their relatively short-term maturity. It is the management's opinion that the company is not exposed to significant liquidity, interest rate, or credit risk arising from these financial instruments.

CLEARWATER RIVER DENE NATION

SUMMARY OF REVENUE AND EXPENSES BY ACTIVITY
for the year ended March 31, 2015
(unaudited)

	<u>Sch</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Unexpended Revenue</u>	<u>Surplus (Deficit)</u>
RESERVES:					
Registry	1	\$ 12,872	\$ 19,900	\$ -	\$ (7,028)
Land use		<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
-		<u>22,872</u>	<u>29,900</u>	<u>-</u>	<u>(7,028)</u>
EDUCATION:					
Instruction	2	2,272,734	2,198,789	-	73,945
Instruction - Band operated	3	249,253	249,253	-	-
Post Secondary	4	769,252	593,886	-	175,366
Transportation	4	73,131	73,131	-	-
Shared Services	5	<u>120,200</u>	<u>127,627</u>	<u>-</u>	<u>(7,427)</u>
		<u>3,484,570</u>	<u>3,242,686</u>	<u>-</u>	<u>241,884</u>
SOCIAL SERVICES:					
Income Assistance	5	2,121,600	1,866,344	-	255,256
Assisted Living	6	66,747	66,747	-	-
Early Childhood	6	<u>9,008</u>	<u>9,008</u>	<u>-</u>	<u>-</u>
		<u>2,197,355</u>	<u>1,942,099</u>	<u>-</u>	<u>255,256</u>
INFRASTRUCTURE:					
Water	7	27,000	27,000	-	-
Community	7	<u>1,101,036</u>	<u>1,232,154</u>	<u>-</u>	<u>(131,118)</u>
		<u>1,128,036</u>	<u>1,259,154</u>	<u>-</u>	<u>(131,118)</u>
CAPITAL:					
Housing	12	1,644,190	1,635,845	-	8,345
School Repairs	13	156,913	156,913	-	-
Fire Hall	14	-	3,378	-	(3,378)
Subdivision	15	<u>-</u>	<u>56</u>	<u>-</u>	<u>(56)</u>
		<u>1,801,103</u>	<u>1,796,192</u>	<u>-</u>	<u>4,911</u>

CLEARWATER RIVER DENE NATION

SUMMARY OF REVENUE AND EXPENSES BY ACTIVITY
for the year ended March 31, 2015
(unaudited)

	<u>Sch</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Unexpended Revenue</u>	<u>Surplus (Deficit)</u>
GOVERNMENT:					
Administration	16	\$ 1,910,545	\$ 1,877,081	\$ -	\$ 33,464
Service Delivery	17	<u>57,174</u>	<u>54,279</u>	<u>-</u>	<u>2,895</u>
		<u>1,967,719</u>	<u>1,931,360</u>	<u>-</u>	<u>36,359</u>
HEALTH:					
Co-ordinator	18	205,184	148,386	-	56,798
Active Measures	18	35,477	32,271	-	3,206
Community Health	19	65,042	67,080	-	(2,038)
Addictions	20	63,676	71,694	-	(8,018)
Nursing	21	91,748	96,442	-	(4,694)
Pre Natal	21	13,082	14,844	-	(1,762)
Maternal Child Health	22	34,496	18,785	(15,711)	-
Home Care	22	93,065	110,219	-	(17,154)
Wellness	23	81,667	74,858	-	6,809
Travel Co-ordinator	23	70,000	70,000	-	-
Family Services	24	105,155	105,155	-	-
Prevention	25	133,140	138,615	-	(5,475)
Facility	25	9,572	9,572	-	-
Headstart	26	78,535	94,393	-	(15,858)
Domestic Violence	26	12,000	12,000	-	-
NAYSPS	27	<u>9,833</u>	<u>9,833</u>	<u>-</u>	<u>-</u>
		<u>1,101,672</u>	<u>1,074,147</u>	<u>(15,711)</u>	<u>11,814</u>

CLEARWATER RIVER DENE NATION

SUMMARY OF REVENUE AND EXPENSES BY ACTIVITY
for the year ended March 31, 2015
(unaudited)

	<u>Sch</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Unexpended Revenue</u>	<u>Surplus (Deficit)</u>
FIRST NATION PROGRAMS:					
Student Success	27	\$ 236,003	\$ 236,003	\$ -	\$ -
Justice	28	40,771	54,126	-	(13,355)
Economic	29	62,917	62,458	-	459
Northern Lights	29	107,011	269,183	162,272	-
Fire Suppression	30	142,980	139,922	-	3,058
Employment	30	69,711	69,711	-	-
Gaming	31	410,025	410,025	-	-
Recreation	32	99,021	89,221	-	9,800
Multiple Unit Housing	32	62,386	62,386	-	-
Band Revenue	33	798,013	-	-	798,013
Trust Funds	33	1,257	-	-	1,257
Strengthening Families	34	36,034	12,651	(23,383)	-
Treatment Centre	35	920,640	963,968	-	(43,328)
		<u>2,540,960</u>	<u>2,369,654</u>	<u>138,789</u>	<u>755,904</u>
		\$ 14,690,096	\$ 13,645,192	\$ 123,078	\$ 1,167,982